For use by S corporations only. Attach to Form 100S.

**7** Code: \_\_\_\_ Credit name:

**9** Code: \_\_\_\_ Credit name:\_ **10** Code: \_\_\_ Credit name:\_

Credit name:\_

To claim more than seven credits, attach schedule.

11 Enter the credit amounts on Form 100S, Side 1, line 23, and line 24. If more than two credits, enter the total of any remaining credits on Form 100S, Side 1, line 25

8 Code: \_\_\_\_ \_\_\_

CALIFORNIA SCHEDULE

## 2004 S Corporation Depreciation and Amortization

B (100S)

Corporation name as shown on Form	100S								Californi	a corporation nu	ımber
D Danisalakan Haradaki											
Part I Depreciation. Use addition											
1 Enter federal depreciation from fe	·		o Coo fo	daral Earm 1	EGO instruction	000			1		
Note: IRC Section 179 expense d  California depreciation:	eduction is not includ	ueu on mis iii	ie. See ie	ueiai fuiiii 4	302 111511110111	0115			1		
(a)		(b)		(c)	(d)		(e)	1 (	(f)	(g)	
Description of property		Date acquired (mo., day, yr.)	Cost or other basis		Depreciation allowed or allowable in earlier years		Method of figuring dep		fe or ate	Depreciation for this year	
	,	(1110., uay, y1.)			unowabio in out	inor youro	rigaring dop	<u> </u>	410	Tor tino your	
								<u> </u>			
3 Add the amounts on line 2, colun									3		
4 Subtract line 3 from line 1. Enter									4		
5 Enter IRC Section 179 expense d			Side 1, liı	ne 13. Do no	t enter more t	than \$25	<u>,000</u>		5		
Part II Amortization. Use addition	` /								.		
1 Enter federal amortization from fe	ederal Form 4562, line	e 44							1		
2 California amortization: (a)	(b) (c)			(d)			e) (f)			(g)	
Description of property	Date acquired Cost or oth (mo., day, yr.)		er basis Amortization all		n allowed or R&T		C	Period percenta		Amortization for this year	
	( , 3,3 )										
3 Add the amounts on line 2, colun	nn (g)								3		
4 California amortization adjustmen							e K (100S	) .	4		
Part III Depreciation and Amorti	zation Adjustment										
Combine the amounts on Part I, line	4 and Part II, line 4.	Enter here an	d on Forr	n 100S, Side	1, line 5						
TAXABLE YEAR									CALIFOR	RNIA SCHEDUL	<u>.E</u>
2004 S Corp	oration Ta	y Cred	ite						C	(100S)	
				, , I	(1)	. ,	,				
See instructions for Form 100S, Ger Be sure to complete and attach all si			Credit amo	ount limited ( of total	(b) Carryover from prior year	Credit i	c) ised this not more	Tax	(d) balance	(e) Credit carry to 2005	
			,,,,,		· · · · · · · · · · · · · · · · · · ·	than (a	a) + (b)				<i></i>
1 Regular tax from Form 100S, Sid				///////////////////////////////////////		<i>\////</i>				_\//////	
2 Minimum franchise tax plus QSu	. , .	•								_{///////	
3 Subtract line 2 from line 1. If zero				///////////////////////////////////////	///////////////////////////////////////	/////				<u> </u>	////
	ne:										
5 Code: Credit na										+	
<b>6</b> Code: Credit na	me:					1					

## TAXABLE YEAR S Corporation 2004 Capital Gains and Losses and Built-In Gains

CALIFORNIA SCHEDULE

D (100S)

SECTION A = 8.84% Tax on Built-In Gains Part I Short-Term Capital Gains and Lusses – Assets Held One Year or Less. Use additional sheet(s) if necessary.  2 Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions							,	la l
1	SE	CTION A - 8.84% Tax on Built-In Gains						
Description of property (Example: 100 starse 7% preferred of "2" Co.)  Date àcquired (mo., day, yr.)  Date àcquired (mo., day, yr.)  Date àcquired (mo., day, yr.)  Date sold (mo., day, yr.)  Date sold (mo., day, yr.)  Description of plus expense of sale  Cost of offiche basis (d) less (d)  Diss sold (mo., day, yr.)  Description of property (mo., day, yr.)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Expert II Cong-term capital gain (rom form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  Description of plus expense of sale  Description of plus expense of sale  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of plus expense of sale (d) less (d)  Description of the plus expense of sale (d) less (d)  Description of the plus expense of sale (d) less (d)  Description of the plus expense of sale (d) less (d)  Description of the plus expense of sale (d) less (d)  Description of the plus expense of sale (d) less (d)  Description of the plus expense of sale (d) less (the plus expense of sale (d)	Pa	rt I Short-Term Capital Gains and Losse	– Assets Held One Y	ear or Less. Use add	ditional sheet(s) if nec	essary.		
3 a Net short-term capital gain (loss). Combine line 1, column (f) and line 2 b Tax on short-term capital gain (s) included on line 12 below c Subtract line 3b from line 3a. Enter this amount on Form 100S. Schedule K, column (d), line 4d or line 6 c Subtract line 3b from line 3a. Enter this amount on Form 100S. Schedule K, column (d), line 4d or line 6 c Subtract line 3b from line 3a. Enter this amount on Form 100S. Schedule K, column (d), line 4d or line 6 c Subtract line 6b from line 6b. Se line 26 or line 37 and federal Form 8824. See instructions 5 6 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5 b Tax on long-term capital gain(s) included on line 12 below c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 c Subtract line 10 from line 6 ac. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 c Subtract line 10 from line 6 ac. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 c Subtract line 10 from line 6 ac. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 c Subtract line 10 from line 6 ac. Enter see instructions gee instructions 10 11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 2 12 12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B = 1.5% Tax on Capital Gains  Part I Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 3 a Par	1	(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(a) (b) (c) (d) (escription of property Date acquired (mo., day, yr.)					
3 a Net short-term capital gain (loss). Combine line 1, column (f) and line 2 b Tax on short-term capital gains (sincluded on line 12 below c Subtract line 3b from line 3a. Enter this amount on Form 100S. Schedule K, column (d), line 4d or line 6 c Subtract line 3b from line 3a. Enter this amount on Form 100S. Schedule K, column (d), line 4d or line 6 c Subtract line 3b from line 3a. Enter this amount on Form 100S. Schedule K, column (d), line 4d or line 6 c Subtract line 6b from line 6b. Seb Tax on long-term capital gain (loss). Combine line 4, column (f) and line 5 c Subtract line 6b from line 6a. Enter this amount on Form 100S. Schedule K, column (d), line 4e or line 6 c Subtract line 6b from line 6a. Enter this amount on Form 100S. Schedule K, column (d), line 4e or line 6 c Subtract line 6b from line 6a. Enter this amount on Form 100S. Schedule K, column (d), line 4e or line 6 c Subtract line 6b from line 6a. Enter this amount on Form 100S. Schedule K, column (d), line 4e or line 6 c Subtract line 6b from line 6a. Enter this amount on Form 100S. Schedule K, column (d), line 4e or line 6 c Subtract line 10 from line 6a. Enter this amount on Form 100S. Schedule K, column (d), line 4e or line 6 c Subtract line 10 from line 6a. Enter this amount on Form 10Subtract line 10 from line 6 . 6e  Part III Tax on Built-In gains over recognized built-in losses attributable to California. Attach computation schedule 7 See instructions . 9 10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions . 10 11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28 12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B = 1.5% Tax on Capital Gains See Inter Repaital Gain from form FTB 3805E, line 26 or line 37 and federal Form								
b Tax on short-term capital gain(s) included on line 12 below c Subtract line 3b from line 3a. Enter this amount on Form 100S, Schedule K, column (d), line 4d or line 6 3c  Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year. Use additional sheet(s) if necessary.  4  5 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 5 6 6 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5 6 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5 6 a Voluma (d), line 4e or line 6 6 a b Tax on long-term capital gain (s) included on line 12 below c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 6 a Part III Tax on Built-In Gains. See instructions before completing this part.  7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule 8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 9 Enter the smaller of line 7 or line 8 or computed amount. See instructions 9 Inter the smaller of line 7 or line 8 or computed amount. See instructions 9 Inter the smaller of line 9. If zero or less, enter -0- here and on line 12 11 Interval and this pairs. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28  Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 2 b Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 4d or line 6 2 b Column (d), line 4e or line 6 3 Part II Long-Term Capital Gains and Losses – Assets He	2	Short-term capital gain from form FTB 3805	E, line 26 or line 37 an	d federal Form 8824	. See instructions		2	
c Subtract line 3b from line 3a. Enter this amount on Form 100S, Schedule K, column (d), line 4d or line 6.  3c   Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year. Use additional sheet(s) if necessary.  4	3	a Net short-term capital gain (loss). Combin	e line 1, column (f) an	d line 2			3a	
Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year. Use additional sheet(s) if necessary.  4  5 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 5 6 6 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5 6 6 a b Tax on long-term capital gain (loss). Combine line 4, column (f) and line 5 6 6 a b Tax on long-term capital gain (loss). Included on line 12 below c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 6 6c Part III Tax on Built-In Gains. See instructions before completing this part.  7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule 7 a Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 8 9 Enter the smaller of line 7 or line 8 or computed amount. See instructions 9 9 10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation.  See instructions 10 International Schedule 11 by 8.84% (financial Scorps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28 12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4 SECTION 8 - 1.5% Tax on Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 2		<b>b</b> Tax on short-term capital gain(s) included	on line 12 below				3b	
5 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 5 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5 6 a b Tax on long-term capital gain (loss). Combine line 4, column (f) and line 5 6 b Tax on long-term capital gain (s) included on line 12 below 6 Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 6 Fert III Tax on Built-In Gains. See instructions before completing this part. 7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule 7 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 9 Enter the smaller of line 7 or line 8 or computed amount. See instructions 9 10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. 9 11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28 12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 2 a Short-term capital gain (loss). Combine line 2b and line 2c. 2 a Short-term capital gain (loss). Combine line 2b and line 2c. 3 Net short-term capital gain (loss). Combine line 2b and line 2c. 5 Enter gain from Schedule D-1, line 9 and/or any capital gain distributions 6 Long-term capital gain (loss). Combine line 4, col		c Subtract line 3b from line 3a. Enter this ar	nount on Form 100S, S	Schedule K, column	(d), line 4d or line 6 .		3c	
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6 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5	4							
b Tax on long-term capital gain(s) included on line 12 below c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6 6c  Part III Tax on Built-In Gains. See instructions before completing this part.  7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule 7 7 8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 8 9 Enter the smaller of line 7 or line 8 or computed amount. See instructions 9 10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions 10 11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 11 12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28 12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part III, line 6a. Enter here and on Form 100S, Side 1, line 4	5	Long-term capital gain from form FTB 3805I	, line 26 or line 37 and	d federal Form 8824.	. See instructions		5	
c Subtract line 6b from line 6a. Enter this amount on Form 100S, Schedule K, column (d), line 4e or line 6	6	a Net long-term capital gain (loss). Combine	line 4, column (f) and	l line 5			6a	
Part III Tax on Built-In Gains. See instructions before completing this part.  7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule  8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts  8 9  9 Enter the smaller of line 7 or line 8 or computed amount. See instructions  9 10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation.  See instructions  10 11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12  11 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28  12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  2 a b Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 4d or line 6  2 b c Unused capital loss carryover from 2003 attributable to the S corporation  3 Net short-term capital gain (loss). Combine line 2b and line 2c.  3 Net short-term Capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.  4 5 Enter gain from Schedule D-1, line 9 and/or any capital gain distributions  5 6 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  6 7 Net long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  5 6 Enter excess of net short-term capital gain (loss). Combine line 4, column (f) through line 6. Enter here and on Form 100S, Schedule K, column (d), line 4e or line 6  7 8 Enter excess of net short-term capital gain Section B, Par		<b>b</b> Tax on long-term capital gain(s) included of	on line 12 below				6b	
7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule 7 8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts 8 9 Enter the smaller of line 7 or line 8 or computed amount. See instructions 9 10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions 10 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 11 11 12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28 12 Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4 SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 2a b Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 4d or line 6 2b c Unused capital loss carryover from 2003 attributable to the S corporation 2c 3 Net short-term capital gain (loss). Combine line 2b and line 2c 3 Net short-term Capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.  4 5 Enter gain from Schedule D-1, line 9 and/or any capital gain distributions 5 6 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 6 7 Net long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 6 7 Net long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 6 7 8 Enter excess of net short-term capital gain Section B, Part I (line 3) over net long-term capital loss Cline 3) 9 Net capital gain. Enter excess of net short-term capital gain (line 7) over net short-term cap		c Subtract line 6b from line 6a. Enter this an	nount on Form 100S, S	Schedule K, column	(d), line 4e or line 6 .		6c	
8 Taxable income. See the instructions for federal Schedule D (Form 1120S). Use California amounts  9 Enter the smaller of line 7 or line 8 or computed amount. See instructions  9 Hot operating loss (NOL) carryover deduction from years the corporation was a C corporation.  See instructions  10 11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12  12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28  Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  2 a Short-term capital gain from form PTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  2 c 3 Net short-term capital gain (loss). Combine line 2b and line 2c.  3 Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.  4	Pa	rt III Tax on Built-In Gains. See instruction	s before completing th	nis part.				
9 Enter the smaller of line 7 or line 8 or computed amount. See instructions See instruction See instructions See instruction	7	Excess of recognized built-in gains over reco	ognized built-in losses	attributable to Califo	ornia. Attach computat	ion schedule	7	
10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation.  See instructions  11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12  12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28  Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  2 a b Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 4d or line 6  2 b c Unused capital loss carryover from 2003 attributable to the S corporation  3 Net short-term capital gain (loss). Combine line 2b and line 2c.  3 Net short-term capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.  4 5 Enter gain from Schedule D-1, line 9 and/or any capital gain distributions  5 Chong-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  5 Chong-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  5 Chong-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  6 Chong-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions  7 Net long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8826. See instructions  8 Enter excess of net short-term capital gain Section B, Part I (line 3) over net long-term capital loss Section B, Part II, line 7  8 Enter excess of net short-term capital gain Section B, Part I (line 3) over net long-term capital loss (line 3)  9 Net capital gain. Enter excess of net long-term capital gain (	8	Taxable income. See the instructions for fed	eral Schedule D (Form	1120S). Use Califor	nia amounts		8	
See instructions	9	Enter the smaller of line 7 or line 8 or compu	ited amount. See instr	uctions			9	
11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12  Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 1, line 28  Part IV Net Capital Gains (Losses)  Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4  SECTION B - 1.5% Tax on Capital Gains  Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.  1 2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions 2a b Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 4d or line 6 2b c Unused capital loss carryover from 2003 attributable to the S corporation 2c 3  Net short-term capital gain (loss). Combine line 2b and line 2c. 3  Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.  4 5 Enter gain from Schedule D-1, line 9 and/or any capital gain distributions 5 6 Long-term capital gain (loss). Combine line 4, column (f) through line 6. Enter here and on Form 100S, Schedule K, column (d), line 4e or line 6	10	Net operating loss (NOL) carryover deduction	n from years the corpo	oration was a C corp	oration.			
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carry forward losses to year 2005	10	•			•		10	
Outly 101 Walta 103363 to your 2000		carry for ward 103363 to year 2003					10	I

## 2004 S Corporation Dividend Income Deduction

H (100S)

See instructions for Schedule H (100S). Use and attach additional sheets if necessary.

Part I Elimination of Intercompany I	Dividends (R&TC Sect	ion 25106)	· · · · · · · · · · · · · · · · · · ·			
<b>(a)</b> Dividend payer	<b>(b)</b> Dividend payee	(c) Total amount of dividends received	(d) Amount that qualifies for 100% elimination	(e) Amount from column (d) paid out of current year E&P	(f) Amount from column (d) paid out of prior year E&P	(g) Balance column (c) minus column (d)
1						
2						
3						
4						
5						
6						
7 Total amounts in each column. Enter column (d) on Form 100S, Side 1, lin						
Part II Deduction for Dividends Paid (Foreign dividends paid by par						
(a) Dividend payer	(h) Percentage of ownership of dividend payer	(c) Member of water's-edge combined reporting group dividend was paid to (payee)	(d)	(e) Amount from col. (d) paid out of current year E&P	(f) Amount from col. (d) paid out of prior year E&P	(g) Deductible dividends column (d) X .75
1						
2						
3						
4						
5						
6						
7 Total amount in column (g). Enter am						
<b>(a)</b> Dividend payer	(b) Dividend payee	Percentage of ownership of dividend payer (must be at least 80%)	(d) Total insurance dividends received	(e) Qualified dividend percentage (see instructions)	(f) Amount of qualified insurance dividends	(g) Deductible dividends 80% of column (f)
1						
2						
3						
4						
5						
6						
	•	•				
7 Total amount in column (d)						
8 Add amounts from Part I, column (d)	and Part III, column (	g), enter the result h	nere and on Form 10	00S, Side 1, line 9		